



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 4, 2023

Chip Baird  
Chief Operating Officer  
2seventy bio, Inc.  
60 Binney Street  
Cambridge, Massachusetts 02142

**Re: 2seventy bio, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 16, 2023**  
**File No. 001-40791**

Dear Chip Baird:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences